

701—107.11(422B) Procedure if county of receipt's origins is unknown. If the director is unable to determine from which county gross receipts were collected, those receipts shall be allocated among the various counties in which local option sales and service tax is imposed according to the following procedure:

1. The calculations performed under this procedure shall be performed at least quarterly, but in no event less often than the treasurer of the state is obligated to distribute shares of each county's account in the local sales and service tax fund.

2. The total amount of receipts for which the director is unable to determine a county of collection which have accumulated since the last allocation of these receipts shall be added together to form one lump sum.

3. The amount of population (according to the most recent certified federal census) within the areas of each individual county in which a local option sales and service tax is imposed shall be determined.

4. The amount of population so determined in "3" above for each county shall be added to the amount for every other county in Iowa in which the local option sales and service tax is imposed, until the figure for the amount of population of all areas of Iowa in which the local option sales and service tax is imposed is determined.

5. The sum determined to exist in "2" above shall be multiplied by a fraction, the numerator of which is the population of any one county determined in "3" above and the denominator of which is the number calculated by the method described in "4." The procedure described herein in "5" shall be used until the amount of tax due to every county imposing local option sales and service tax is calculated. After calculations are complete, the treasurer of the state must distribute shares of each county's account in the local sales and service tax fund. See rule 107.10(422B) for characterization of the term "most recent certified federal census" and for methods of rounding off percentages and monetary sums.

This rule is intended to implement Iowa Code subsection 422B.10(1).